

FY 24-25 Budget - Requests, Strategies, & Initiatives

Department	Request Type	Title	Amount	Non-BOCC Matching Funding	Funding Source	Fund	Benefit	Comments
ALL	Personnel	Cost of Living Increase - 3%	\$ 142,737		General Taxes & Non Ad Valorem (Fire & SW)	Various	Retention & Economic Competition	
ALL	Personnel	Health Insurance Increase - 7% Projected	\$ 72,671		General Taxes & Non Ad Valorem (Fire & SW)	Various	Retention & Economic Competition	Employee Payroll Deductions to remain unchanged
Building	Personnel	Building Inspector - 1 FTE	\$ 96,500		Building Fees	General	Quicker processing and turnaround	Will requires increase to building fees charged
Building	Operating Costs	2 Computers & Monitors	\$ 3,500		Building Fees	General	Replacement of existing aged equipment	
Building	Purchase	Vehicle for Inspector	\$ 50,000		Building Fees	General	Quicker processing and turnaround	Will requires increase to building fees charged
Fire/EMS	Personnel	2 % Competitive Pay & Overtime Increase	\$ 92,266		Fire Assmt & Amb Fees	Fire & EMS	Retention & Economic Competition - Optimal Coverage	
Library	Purchase	Library Vehicle	\$ 30,000	\$ -	State Aid	General	Public engagement. Library activities into various areas	
Planning	Initiative	Land Development Code	\$ 200,000		Fees & General Revenues	General	Mandatory Update	
Recreation	Operating Costs	Equipment Purchase - Bleachers	\$ 5,000		General Revenue	General	Additional Seating Capacity	
Recreation	Capital Outlay	Pickell Ball Court	\$ 120,000	\$ 60,000	General & Matching Grant	General	Public Health & increasing recreational demand	Partial Funding from Health Department
Solid Waste	Personnel	County Minimum Wage increase to \$14.00	\$ 37,082		Solid Waste Revenues	Solid Waste		Madatory Increase - 9/30/25
Solid Waste	Purchase	Solid Waste Garbage Truck	\$ 250,000	\$ -	SW Non Ad Valorem	Solid Waste	Increase trash pick up output.	Paid by Residential Assessment over a 5 year period.
Building Administration	Capital Outlay	Courthouse Upgrades - Phase II	\$ 400,000	\$ -	Court Facilities Surcharge & General	Fines & Forfeiture	Upgrades to courthouse	Necessary
Recreation	Personnel	P/T Office Assistant	\$ 29,000		General Revenue	General	Increase sponsorship & registration revenues	Includes FICA & Retirement

\$ 1,528,756 \$ 60,000

2024-2025 BUDGET WORKSHEET

Building

Fund	Account Number	REVENUES	2023-2024		2024-2025	
			Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-322-110.00	COUNTY BUILDING PERMITS	\$ 216,005	\$ 26,482	\$ 221,300	\$ 5,295
General	01-322-120.00	CITY BUILDING PERMITS	\$ 78,500	\$ 16,547	\$ 83,500	\$ 5,000
General	01-329-000.00	CONTRACTOR'S LICENSES	\$ 250	\$ -	\$ 426	\$ 176
Total Revenues			\$ 294,755	\$ 43,029	\$ 305,226	

Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)	COLA - 3%
							Additional Requested Budget
General	01-3440-524.120	BLDG INSP/SALARIES	\$ 174,871	\$ 47,336	\$ 180,542	\$ 5,671	\$ 5,416
General	01-3440-524.210	FICA	\$ 13,378	\$ 3,414	\$ 13,811	\$ 433	\$ 414
General	01-3440-524.220	RETIREMENT	\$ 23,730	\$ 6,423	\$ 24,500	\$ 770	\$ 735
General	01-3440-524.230	EMPLOYEE HEALTH INS.	\$ 36,512	\$ 8,587	\$ 39,327	\$ 2,815	
General	01-3440-524.240	WORKERS COMPENSATION INS	\$ 3,514	\$ 1,501	\$ 4,296	\$ 782	
General	01-3440-524.310	CONSULTANT FEES	\$ 4,500	\$ -	\$ 4,500	\$ -	
General	01-3440-524.340	JANITORIAL SERVICES	\$ 2,500	\$ 600	\$ 2,500	\$ -	
General	01-3440-524.400	TRAVEL	\$ 500	\$ 520	\$ 500	\$ -	
General	01-3440-524.401	CONFERENCES-OUT OF COUNTY	\$ 500	\$ 495	\$ 500	\$ -	
General	01-3440-524.405	CERTIFICATION/EDUCATION	\$ 1,500	\$ 100	\$ 1,500	\$ -	
General	01-3440-524.410	COMMUNICATIONS	\$ 2,575	\$ 578	\$ 2,575	\$ -	
General	01-3440-524.420	POSTAGE	\$ 500	\$ 88	\$ 500	\$ -	
General	01-3440-524.430	UTILITIES	\$ 3,375	\$ 528	\$ 3,375	\$ -	
General	01-3440-524.441	RENTS & LEASES	\$ 3,550	\$ 1,234	\$ 3,550	\$ -	
General	01-3440-524.461	OFFICE EQUIPMENT MAINT	\$ 1,000	\$ -	\$ 1,000	\$ -	
General	01-3440-524.462	MAINTENANCE OF VEHICLES	\$ 2,000	\$ 118	\$ 2,000	\$ -	
General	01-3440-524.490	LEGAL ADVERTISING	\$ 350	\$ -	\$ 350	\$ -	
General	01-3440-524.510	OFFICE SUPPLIES	\$ 1,000	\$ -	\$ 1,000	\$ -	
General	01-3440-524.520	OPERATING SUPPLIES / I-WORKX	\$ 4,400	\$ 4,000	\$ 4,400	\$ -	
General	01-3440-524.521	FUEL	\$ 4,500	\$ 340	\$ 4,500	\$ -	
General	01-3440-524.540	SUBSCRIPTIONS & DUES	\$ 2,500	\$ -	\$ 2,500	\$ -	
General	01-3440-524.640	EQUIPMENT - IWORX DIGITAL READINESS	\$ 7,500	\$ -	\$ 7,500	\$ -	
Total Expenses			\$ 294,755	\$ 75,862	\$ 305,226	\$ 10,471	

Building Department Fund Balance		\$ -
Additional Funds Required from the General Fund		\$ -

Health Insurance - 7% increase (Projected)

Additional Requests -

3% Cost of Living	\$ 6,566	(Salaries, FICA, & Retirement)
Building Inspector (Salary, Payroll Exp, & Benefits)	\$ 96,500	(Funded by increase to Permit Fees)
Vehicle for Inspector	\$ 50,000	(Funded by increase to Permit Fees)
2 Computers & Monitors	\$ 3,500	

DEBT SERVICES FUND - 2012 & 2022 Road Bonds

Expenditures

Fund	Account Number	REVENUES	Approved 23-24 Budget	Requested 24-25 Budget	Increase or (Decrease)
24-4104-582.730	PRINC PAYMENTS 2012 RD BONDS	\$ 230,000	\$ 230,000	\$ 235,000	\$ 5,000
24-4104-582.740	INT PAYMENTS 2012 RD BONDS	\$ 67,650	\$ 33,825	\$ 62,820	\$ (4,830)
24-4104-582.750	PRINC PAYMENTS 2022 RD BONDS	\$ 130,000	\$ -	\$ 135,000	\$ 5,000
24-4104-582.760	INT PAYMENTS 2022RD BONDS	\$ 156,300	\$ 78,150	\$ 149,800	\$ (6,500)
TOTALS		\$ 583,950	\$ 341,975	\$ 582,620	\$ (1,330)

DEBT SERVICES FUND - 2018 Road Bond

Expenditures

Fund	Account Number	REVENUES	Approved 23-24 Budget	Requested 24-25 Budget	Increase or (Decrease)
30-4104-582.710	PRINC PAYMENTS RD BONDS	\$ 250,000	\$ 250,000	\$ 260,000	\$ 10,000
30-4104-582.720	INT PAYMENTS TRD BONDS	\$ 145,315	\$ 72,658	\$ 137,815	\$ (7,500)
TOTALS		\$ 395,315	\$ 322,658	\$ 397,815	\$ 2,500

Required Road Bond Payments (Principal - Annually/ Interest - Semi Annually)

	Principal		Interest		Total
2012 Bond	\$ 235,000		\$ 62,820		\$ 297,820
2018 Bond	\$ 260,000		\$ 137,815		\$ 397,815
2022 Bond	\$ 135,000		\$ 149,800		\$ 284,800
Total	\$ 630,000		\$ 350,435		\$ 980,435

2024-2025 BUDGET WORKSHEET

Library

Fund	Account Number	REVENUES	2023-2024		2024-2025	
			Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-334-720.00	STATE LIBRARY AID	\$ 300,000	\$ -	\$ 300,000	\$ -
General	01-334-721.01	CHILDHOOD LITERACY GRANT	\$ -	\$ -	\$ -	\$ -
		MISCELLANEOUS REVENUE	\$ -	\$ -	\$ 2,400	\$ 2,400
		PRIME TIME GRANT	\$ -	\$ -	\$ -	\$ -

Total Revenues \$ 300,000 \$ - \$ 302,400

COLA - 3%

Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)	Additional Requested Budget
General	01-6212-571.120	LIBRARY - SALARIES/LOCAL	\$ 249,808	\$ 84,356	\$ 252,720	\$ 2,912	\$ 7,582
General	01-6212-571.210	FICA	\$ 19,110	\$ 6,331	\$ 19,333	\$ 223	\$ 580
General	01-6212-571.220	RETIREMENT	\$ 33,899	\$ 11,447	\$ 34,294	\$ 395	\$ 1,029
General	01-6212-571.230	EMPLOYEE HEALTH INSURANCE	\$ 53,879	\$ 17,282	\$ 57,522	\$ 3,643	
General	01-6212-571.240	WORKERS COMPENSATION INS	\$ 375	\$ 162	\$ 375	\$ -	
General	01-6212-571.340	JANITORIAL SERVICE	\$ 15,000	\$ 5,770	\$ 17,310	\$ 2,310	
General	01-6212-571.410	COMMUNICATIONS	\$ 5,500	\$ 1,207	\$ 5,500	\$ -	
General	01-6212-571.420	POSTAGE	\$ 100	\$ -	\$ 100	\$ -	
General	01-6212-571.430	UTILITIES	\$ 22,500	\$ 1,740	\$ 23,492	\$ 992	
General	01-6212-571.461	OFFICE EQUIP MAINT	\$ 2,500	\$ -	\$ 2,500	\$ -	
General	01-6212-571.490	ADVERTISING	\$ 1,000	\$ -	\$ 1,000	\$ -	
General	01-6212-571.491	MISCELLANEOUS EXPENDITURE	\$ -	\$ (436)	\$ -	\$ -	
General	01-6212-571.662	SUMMER READING PROGRAM	\$ -	\$ -	\$ -	\$ -	
General	01-6212.571.664	ARISE-ADULT LITERACY	\$ -	\$ -	\$ -	\$ -	

LIBRARY/LOCAL \$ 403,671 \$ 127,859 \$ 414,146 \$ 10,475

Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-6213-571.120	LIBRARY- SALARIES/STATE	\$ 10,000	\$ -	\$ 10,000	\$ -
General	01-6213-571.210	FICA	\$ 765	\$ -	\$ 765	\$ -
General	01-6213.571.220	RETIREMENT	\$ 1,357	\$ -	\$ 1,357	\$ -
General		EMPLOYEE HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ -
General	01-6213-571.240	WORKERS COMPENSATION INS	\$ -	\$ -	\$ -	\$ -
General	01-6213-571.340	JANITORIAL SERVICE	\$ -	\$ -	\$ -	\$ -
General	01-6213-571.341	CONTRACT SERVICES	\$ 5,000	\$ 2,800	\$ 8,400	\$ 3,400
General	01-6213-571.400	TRAVEL	\$ 1,500	\$ 752	\$ 2,256	\$ 756
General	01-6213-571.441	RENTS & LEASES	\$ 1,500	\$ 1,264	\$ 1,500	\$ -
General	01-6213-571.460	BUILDING MAINTENANCE	\$ 27,000	\$ 5,627	\$ 27,000	\$ -
General	01-6213-571.461	OFFICE EQUIPMENT MAINT	\$ -	\$ -	\$ -	\$ -
General	01-6213-571.491	MISCELLANEOUS EXPENDITURE	\$ 1,000	\$ 832	\$ 2,000	\$ 1,000
General	01-6213-571.510	OFFICE SUPPLIES	\$ 7,278	\$ 3,928	\$ 11,784	\$ 4,506
General	01-6213-571.520	OPERATING SUPPLIES	\$ 32,100	\$ 3,528	\$ 32,100	\$ -
General	01-6213-571.525	IT EXPENDITURES	\$ 37,500	\$ 5,794	\$ 37,500	\$ -
General	01-6213-571.540	SUBSCRIPTIONS/MEMBERSHIPS	\$ 10,000	\$ 75	\$ 10,000	\$ -
General	01-6213-571.640	CAPITAL OUTLAY	\$ 65,000	\$ 2,199	\$ 65,000	\$ -
General		SUMMER READING PROGRAM	\$ -	\$ -	\$ -	\$ -
General	01-6213-571.660	BOOKS & MATERIALS	\$ 100,000	\$ 10,367	\$ 90,338	\$ (9,662)

LIBRARY/STATE \$ 300,000 \$ 37,166 \$ 300,000 \$ -

Total Expenses \$ 703,671 \$ 165,025 \$ 714,146

Funds Required from the General Fund \$ 414,146

Health Insurance - 7% increase (Projected)

Additional Requests -

3% Cost of Living \$ 9,190 (Salaries, FICA, & Retirement)

2024-2025 BUDGET WORKSHEET

Mosquito Control

		2023-2024		2024-2025		
Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-343-450.01	MOSQUITO CONTROL STATE GRANT	\$ 35,000	\$ 240	\$ 35,000	\$ -
Total Revenues			\$ 35,000	\$ 240	\$ 35,000	\$ -

Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-4216-534.120	LOCAL SALARY	\$ 21,000	\$ 3,744	\$ 21,000	\$ -
General	01-4216-534.210	LOCAL FICA	\$ 1,607	\$ 262	\$ 1,607	\$ -
General	01-4216-534.220	LOCAL RETIREMENT	\$ 2,000	\$ 470	\$ 2,000	\$ -
General	01-4216-534.240	LOCAL W/C	\$ 2,700	\$ 835	\$ 2,700	\$ -
General	01-4216-534.410	COMMUNICATION	\$ 1,000	\$ 52	\$ 1,000	\$ -
General	01-4216-534.430	UTILITIES	\$ 2,693	\$ 758	\$ 2,693	\$ -
General	01-4216-534.521	GAS/OIL	\$ 4,000	\$ 149	\$ 4,000	\$ -
MOSQUITO/LOCAL BUDGET			\$ 35,000	\$ 6,270	\$ 35,000	\$ -

Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
General	01-4217-534.123	STATE SALARY	\$ 15,000	\$ 3,000	\$ 15,000	\$ -
General	01-4217-534.210	STATE FICA	\$ 1,148	\$ 222	\$ 1,148	\$ -
General	01-4217-534.220	STATE RETIREMENT	\$ 1,000	\$ 407	\$ 1,000	\$ -
General	01-4217-534.240	STATE WC	\$ 100	\$ -	\$ 100	\$ -
General	01-4217-534.430	UTILITIES	\$ -	\$ -	\$ -	\$ -
General	01-4217-534.460	MAINTENANCE & REPAIRS	\$ 4,500	\$ 90	\$ 4,500	\$ -
General	01-4217-534.490	ADVERTISING	\$ 500	\$ -	\$ 250	\$ (250)
General	01-4217-534.510	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
General	01-4217-534.520	OPERATING SUPPLIES	\$ 1,090	\$ 104	\$ 1,090	\$ -
General	01-4217-534.522	CHEMICALS	\$ 8,351	\$ -	\$ 8,351	\$ -
General	01-4217-534.524	MISC. SUPPLIES	\$ -	\$ -	\$ -	\$ -
General	01-4217-534.525	TOOLS & IMPLEMENTS	\$ 1,811	\$ -	\$ 1,811	\$ -
General	01-4217-534.540	TRAINING	\$ 1,500	\$ 46	\$ 1,750	\$ 250

MOSQUITO/STATE BUDGET			\$ 35,000	\$ 3,869	\$ 35,000	\$ -
Total Expenses			\$70,000	\$10,139	\$70,000	\$-

Funds Required from the General Fund \$ 35,000

2024-2025 BUDGET WORKSHEET
Recreation

		2023-2024			2024-2025	
Fund	Account Number	REVENUES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)
		MISCELLANEOUS REVENUES				\$ -
		SPONSORSHIPS			\$ 5,000	\$ 5,000
General	01-347-200.00	REGISTRATION FEES	\$ 12,000	\$ 551	\$ 12,000	\$ -
Total Revenues			\$ 12,000	\$ 551	\$ 22,000	\$ 5,000

COLA - 3%

Fund	Account Number	EXPENSES	Approved 23-24 Budget	Actuals thru 01/31/24	Requested 24-25 Budget	Increase or (Decrease)	Additional Requested Budget
General	01-6101-572.120	PARKS & REC - SALARIES	\$ 112,698	\$ 36,990	\$ 112,698	\$ -	\$ 3,381
General	01-6101-572.130	SALARIES-SOFTBALL	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -
General	01-6101-572.131	LITTLE LEAGUE SALARIES	\$ 3,600	\$ -	\$ 3,600	\$ -	\$ -
General	01-6101-572.132	SALARIES-FOOTBALL	\$ 1,400	\$ 1,450	\$ 1,400	\$ -	\$ -
General	01-6101-572.210	FICA	\$ 8,621	\$ 2,668	\$ 8,621	\$ -	\$ 259
General	01-6101-572.220	RETIREMENT	\$ 15,293	\$ 5,020	\$ 15,293	\$ -	\$ 459
General	01-6101-572.230	EMPLOYEE HEALTH INSURANCE	\$ 26,251	\$ 8,587	\$ 28,347	\$ 2,096	
General	01-6101-572.240	WORKERS COMPENSATION INS	\$ 3,820	\$ 1,631	\$ 3,820	\$ -	
General	01-6101-572.341	CONTRACTUAL SERVICES	\$ 100	\$ -	\$ 100	\$ -	
General	01-6101-572.410	COMMUNICATIONS	\$ 1,800	\$ 948	\$ 1,800	\$ -	
General	01-6101-572.420	POSTAGE	\$ 50	\$ -	\$ 50	\$ -	
General	01-6101-572.430	UTILITIES	\$ 14,625	\$ 4,011	\$ 14,625	\$ -	
General	01-6101-572.411	RENTS & LEASES	\$ 500	\$ -	\$ 500	\$ -	
General	01-6101-572.460	BUILDING MAINTENANCE	\$ 4,500	\$ 3,968	\$ 11,904	\$ 7,404	
General	01-6101-572.461	OFFICE EQUIPMENT MAINTENANCE	\$ 200	\$ -	\$ 200	\$ -	
General	01-6101-572.462	MAINTENANCE OF VEHICLES	\$ 1,000	\$ -	\$ 1,000	\$ -	
General	01-6101-572.490	ADVERTISING	\$ 1,200	\$ -	\$ 1,200	\$ -	
General	01-6101-572.491	MISCELLANEOUS EXPENDITURE	\$ 300	\$ -	\$ 300	\$ -	
General	01-6101-572.510	OFFICE SUPPLIES	\$ 500	\$ 262	\$ 750	\$ 250	
General	01-6101-572.520	OPERATING SUPPLIES	\$ 11,000	\$ 215	\$ 11,000	\$ -	
General	01-6101-572.521	GAS & OIL	\$ 4,000	\$ 300	\$ 4,000	\$ -	
General	01-6101-572.523	OPERATING SUPPLIES-PARK	\$ 10,000	\$ 561	\$ 10,000	\$ -	
General	01-6101-572.540	SUBSCRIPTIONS/MEMBERSHIPS	\$ 200	\$ -	\$ 200	\$ -	
General	01-6101-572.640	EQUIPMENT	\$ 35,000	\$ 12,257	\$ 20,000	\$ (15,000)	
General	01-6101-572.641	EQUIPMENT < \$1000	\$ 500	\$ -	\$ 500	\$ -	
Total Expenses			\$ 258,158	\$ 78,868	\$ 252,908	\$ (5,250)	

Funds Required from the General Fund \$ 230,908

Health Insurance - 7% increase (Projected)

Additional Requests -

3% Cost of Living \$ 4,098 (Salaries, FICA, & Retirement)
Equipment Purchase - Bleachers \$ 5,000